

Mail Stop 0306

May 2, 2005

Mr. Stephen J. Alesia
Vice President and Chief Financial Officer
Hurco Companies, Inc.
One Technology Way
Indianapolis, IN 46268

RE: Hurco Companies, Inc.
Form 10-K for the fiscal year ended October 31,
2004
Form 10-Q for the quarter ended January 31, 2005
File No. 000-09143

Dear Mr. Alesia:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief

Accountant